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SERIES I No. 23

OFFICIAL GAZETTE



GOVERNMENT OF GOA

EXTRAORDINARY

GOVERNMENT OF GOA

Department of Law & Judiciary

Legal Affairs Division

Notification

8/2/2003/LA

The Goa Tax on Entry of Goods (Amendment) Ordinance, 2003 (Ordinance No. 2 of 2003), which has been promulgated by the Governor of Goa on 27-8-2003, is hereby published for general information of the public.

Smt. Smita Chandwani, Under Secretary (Legal).

Panaji, 5th September, 2003.

The Goa Tax on Entry of Goods (Amendment) Ordinance, 2003

(Ordinance No. 2 of 2003)

Promulgated by the Governor of Goa in the Fifty-fourth Year of the Republic of India.

An Ordinance further to amend the Goa Tax on Entry of Goods Act, 2000 (Act 14 of 2000).

Whereas the Legislature of the State of Goa is not in session and the Governor of Goa is satisfied that circumstances exist which render it necessary for him to take immediate action.

Now, therefore, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Goa is pleased to promulgate the following Ordinance, namely:—

1. *Short title and commencement.*— (1) This Ordinance may be called the Goa Tax on Entry of Goods (Amendment) Ordinance, 2003.

(2) It shall be deemed to have come into force on 1-9-2000.

2. *Amendment of section 3.*— In section 3 of the Goa Tax on Entry of Goods Act, 2000 (Act 14 of 2000) (hereinafter referred to as the "principal Act"), for existing sub-section (6), the following shall be substituted, namely:—

"(6) Every manufacturer who brings or causes to be brought any goods into a local area for consumption or use therein, the aggregate value of which is less than one lakh rupees in a year and any other dealer who brings or causes to be brought any goods into local area for consumption, use or sale therein, the aggregate value of which is less than two lakh rupees in a year, shall not be liable to pay tax for the year:

Provided that every non-resident dealer including his agent or manager, or every occasional dealer shall be liable to pay the tax each year at the rates specified irrespective of the aggregate value of the goods brought or caused to be brought into the local area during the year."

3. *Amendment of section 8.*— In section 8 of the principle Act, in sub-section (1), for the existing proviso below clause (b), the following proviso shall be substituted, namely:—

“Provided that every dealer who is a manufacturer who brings or causes to be brought such goods into a local area for consumption or use therein, shall get himself registered under this Act, if the aggregate value of such goods brought into a local area is not less than one lakh rupees, in a year.”.

4. *Special provision and saving.*— Anything done or any action taken or any levies made under the principal Act shall be deemed to have been validly done or made as if the provisions of the principal Act, as amended by this Ordinance, had been in force at all material times.

Place: Panaji.

Dated: 27th August, 2003.

KIDAR NATH SAHANI
Governor of Goa.